

General Instructions

Who must file Form RUT-25?

You must complete Form RUT-25, Vehicle Use Tax Transaction Return, if you own a motor vehicle, watercraft, aircraft, trailer, mobile home, snowmobile, or all-terrain vehicle (ATV) and you

- purchased it from an unregistered out-of-state dealer, lending institution, leasing company selling at retail, or retailer, and you will title or register the item in Illinois; **or**,
- are a leasing company leasing the item to an Illinois resident.

Note: You must submit proof of tax payment or proof of exemption before your title or registration will be issued.

Do not use Form RUT-25 if you

- purchased a motor vehicle from an individual or private party. Use **Form RUT-50**, Private Party Vehicle Use Tax Transaction.

- acquired an aircraft or watercraft from an individual or private party. Use **Form RUT-75**, Aircraft/Watercraft Use Tax Transaction Return.
- purchased an item from an Illinois dealer. The dealer must complete **Form ST-556**, Sales Tax Transaction Return.

When is Form RUT-25 due?

Within 30 days after the date the item is brought into Illinois.

What if I need help?

Visit our Web site at tax.illinois.gov or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866** or **217 782-3336**. Call **1 800 544-5304**, our TDD (telecommunications device for the deaf).

Specific Instructions

Step 1: Complete the buyer or lessee information

Lines 3 through 5: Write the address as it will appear on the Illinois title or registration. If it is in the unincorporated or rural area of the county, mark the YES box and provide the county and township.

Line 6: Write the name of municipality (city, village, or town) if it is different from Line 3.

Line 8: Social Security number or federal employer identification number (FEIN) of the purchaser or lessee.

Step 2: Complete the seller or leasing company information

Line 3: If you are a leasing company leasing an item to an Illinois resident, write your mailing address.

Step 3: Describe the item

Line 4: Provide the appropriate identification number

- Vehicle identification number (VIN) for motor vehicles
- Hull identification number (HIN) for watercraft
- Aircraft identification number (N) for aircraft

Lines 5 and 6: Purchase date and the date brought into Illinois

Step 4: Mark the box that best describes your transaction if exempt from tax - If your transaction is taxable, skip to Step 5.

- a** Charitable, religious, educational, or governmental organization with an active Illinois Department of Revenue exemption number; **or** purchased specifically for donation to an exempt organization operated exclusively for educational purposes.
- b** Farm machinery or equipment used primarily in production agriculture (excluding motor vehicles required to be registered under the Illinois Vehicle Code); or a ready-mix concrete truck used in manufacturing tangible personal property for sale.
- c** Rolling stock item for hire to haul persons or commodities in interstate commerce. **See Informational Bulletins FY 2005-01 and 2008-03.**
- d** You are in the business of renting for a period of one year or less.
- e** Retailers — Interim use only. Limitations apply. **86 Ill. Adm. Code 150.306.**
- f** You were an out-of-state resident (individuals only) and the item was used outside IL at least 3 months. You must surrender the out-of-state title, registration or other proof of the item's use when you apply for an Illinois title. You **cannot** claim this exemption if you are a leasing company, lessee, business relocating into Illinois, an individual who used the item outside Illinois for less than three months, or military person whose home of record is Illinois.
- g** You were the original owner or co-owner or you were the loan co-signer and are redeeming the item, which was repossessed due to loan default.

Step 5: Figure tax

Round amounts — Drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

Line 1: Purchase price - including accessories, federal excise taxes, freight and labor, documentary fees, and any rebates or incentives for which a dealer is reimbursed from any source. **Attach a copy of the bill of sale** as proof of the purchase price and **any sales and use tax previously paid which must be clearly and separately stated.**

If you cannot obtain a bill of sale, you may submit a

- copy of the dealer's invoice or lease agreement;
- letter from the leasing company or selling dealer; **or**,
- fair market value from a licensed dealer.

Line 2: Amount must be shown on the dealer's bill of sale or proof of purchase. Do **not** deduct rebates.

Line 4: Calculate two percent (.02) per whole month from the date of purchase (e.g., 8/28/08 to 9/28/08 = whole month). Multiply the number of whole months by .02, then multiply the result by Line 3. Depreciation is allowed for **motor vehicles**

- purchased outside of Illinois when it is used by military personnel whose home of record is Illinois;
- that are leased in another state; **or**,
- used by an out-of-state business relocating into Illinois.

Line 6: Multiply Line 5 by the tax rate which is determined by the address provided in Step 1, Line 3. Use 6.25 percent (.0625) unless listed below

- Cook County = 7.25 percent (.0725) **except for** Bensenville, Elmhurst, Hinsdale, Oak Brook, Roselle, or Woodridge = 7.50 percent (.075)
- DuPage County = 7.25 percent (.0725) **except for** outside of DuPage Water Commission = 7.0 percent (.07) or West Chicago = 7.0 percent (.07)
- Will County = 7.0 percent (.07) **except for** Naperville or Woodridge = 7.25 percent (.0725)
- Kane, Lake, and McHenry counties = 7.0 percent (.07)
- Madison and St. Clair counties = 6.5 percent (.065) **except for** outside the Metro East Transit District = 6.25 percent (.0625)

Line 7: We will allow credit only if the tax previously paid was properly due and separately stated on the proof of tax payment. You must attach proof of tax paid.

Note: You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a bill that we send you. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at tax.illinois.gov or call **1 800 356-6302**.

Step 6: Sign here

The owner (co-owner - if applicable) must sign Form RUT-25. **Attach a separate payment for tax made payable to the "Illinois Department of Revenue" to Page 1.** Send Page 1 and attachments with your title or registration application and fees to the appropriate agency:

Motor vehicle titles:

OFFICE OF SECRETARY OF STATE
VEHICLE SERVICE DEPARTMENT
HOWLETT BUILDING
SPRINGFIELD, IL 62756

Register aircraft:

DEPARTMENT OF TRANSPORTATION
DIVISION OF AERONAUTICS
1 LANGHORNE BOND DRIVE
SPRINGFIELD IL 62707-8415

Watercraft and snowmobile titles:

DEPARTMENT OF NATURAL RESOURCES
PO BOX 19226
SPRINGFIELD, IL 62794-9226

Note: Keep Page 2 for your records.